

## ABSTRACT OF THE DISCLOSURE

An electronic revenue stamp issuing apparatus and a method thereof and a recording medium stored a control program thereof, in which the amount of an electronic revenue stamp that became invalid can be used again as a possible amount to issue without any communication with a specified communication center, are provided. The electronic revenue stamp issuing apparatus provides a judging means for judging whether the amount of an electronic revenue stamp to be issued is equal to or less than a possible amount to issue in which a prepaid amount is stored or not, an issuing means for issuing the electronic revenue stamp as data attached a signature of the electronic revenue stamp issuing apparatus to a message to be attached to the electronic revenue stamp, the amount of the electronic revenue stamp, and an identifier of a receiver of the electronic revenue stamp, in case that the amount of the electronic revenue stamp is equal to or less than the possible amount to issue, a balance amount reducing means for reducing the amount of the electronic revenue stamp from the possible amount to issue, when the electronic revenue stamp was issued, a verifying means, when the verifying means receives a certificate making electronic revenue stamp invalid attached a signature of the receiver, verifies whether the certificate making electronic revenue stamp invalid is valid or not by using the identifier of the receiver and the signature of the electronic revenue stamp issuing apparatus, an amount increasing means for increasing the possible amount to issue by the amount of the electronic revenue stamp made to be invalid, and an invalid electronic revenue stamp recording means for recording the certificate making electronic revenue stamp invalid that was made to be invalid.